

**Amendment to the Specification:**

Please replace paragraph [0025] with the following rewritten paragraph:

[0025] The semiconductor device 100 may also include an etch stop layer ~~180~~ 185. The etch stop layer ~~180~~ 185 may comprise silicon nitride (e.g., Si<sub>3</sub>N<sub>4</sub>), silicon oxynitride (e.g., SiON), silicon carbide, silicon dioxide and/or other materials, and may be formed by blanket or selective deposition by CVD, PVD, thermal oxidation and/or other processes. The etch stop layer ~~180~~ 185 may be a tensile or compressive film, wherein a stress level may range between about +0.01 and about +2 GPa for tensile film and between about -0.01 and about -2 GPa for compressive film. The tensile or compressive nature of the etch stop layer ~~180~~ 185 may impart strain within the source/drain regions 136, 176. Moreover, the strain induced in the source/drain region 136 by the etch stop layer ~~180~~ 185 may be substantially different in magnitude that the strain induced in the source/drain region 176 by the etch stop layer ~~180~~ 185. For example, the strain induced in the source/drain regions 136, 176 may vary by 10-20% in magnitude. In one embodiment, the strain induced in the source/drain regions 136 may be tensile and the strain induced in the source/drain regions 176 may be compressive. In another embodiment, the strain induced in the source/drain regions 136 may be compressive and the strain induced in the source/drain regions 176 may be tensile. The thickness of etch stop layer ~~180~~ 185 may range between about 5 nm and about 200 nm.